

**ESTABLISHMENT OF RIGHT OF ASSIGNEE TO TAKE ACTION
AND
REVOCATION AND POWER OF ATTORNEY**

To the Commissioner of Patents and Trademarks:

The undersigned is empowered to act on behalf of the assignee indicated below (the "Assignee"). The original assignment of the attached application for Letters Patent for the invention in LIGHT-DIFFUSING SHEET, OPTICAL ELEMENT AND IMAGE VIEWING DISPLAY from the inventors to the Assignee is being submitted herewith for recordation by the Assignment Branch. A true copy of this Assignment is attached hereto. This Assignment represents the entire chain of title of this invention from the Inventor(s) to the Assignee. I have reviewed this Assignment, and to the best of the Assignee's knowledge and belief, the Assignee is the owner of the entire right, title, and interest in the above-referenced application.

I declare that all statements made herein of my own knowledge are true, and that all statements made upon information and belief are believed to be true, and further, that these statements were made with the knowledge that willful, false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. § 1001, and that willful, false statements may jeopardize the validity of the application, or any patent issuing thereon.

The undersigned hereby revokes any previous powers of attorney in the subject application, and hereby appoints the registrants of Knobbe, Martens, Olson & Bear, LLP, 2040 Main Street, Fourteenth Floor, Irvine, California 92614, Telephone (949) 760-0404, Customer No. 20,995, as its attorneys with full power of substitution and revocation to prosecute this application and to transact all business in the U.S. Patent and Trademark Office connected herewith. This appointment is to be to the exclusion of the inventor(s) and his attorney(s) in accordance with the provisions of 37 C.F.R. § 3.71.

Please use Customer No. 20,995 for all communications.

Assignee: NITTO DENKO CORPORATION

By: 
Masamichi TAKEMOTO

Title: President

Address: 1-1-2, Shimohozumi, Ibaraki-shi,
Osaka 567-8680 Japan

Dated: October 1, 2004

DECLARATION - USA PATENT APPLICATION

As a below named inventor, I hereby declare that:

My residence, post office address and citizenship are as stated below next to my name;

I believe I am an original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled

LIGHT-DIFFUSING SHEET, OPTICAL ELEMENT AND IMAGE VIEWING DISPLAY;

PCT Application No. PCT/JP03/05078 filed in the Japanese Receiving Office on April 22, 2003; the documentation for entry into the U.S. national phase of which is attached hereto;

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above;

I acknowledge the duty to disclose information which is material to patentability as defined in Title 37, Code of Federal Regulations, § 1.56;

I hereby claim foreign priority benefits under Title 35, United States Code, § 119(a)-(d) of any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

PRIOR FOREIGN APPLICATION(S)Priority
Claimed

No.: 2002-123720

Country: Japan

Date Filed: 04/25/02

Yes

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful, false statements may jeopardize the validity of the application or any patent issued thereon.

100
Full name of first inventor: Akihiro NISHIDA

Inventor's signature Akihiro Nishida

Date October 1, 2004

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200
Full name of second inventor: Shuuji YANO

Inventor's signature Shuuji Yano

Date October 1, 2004 *Off X*

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300
Full name of third inventor: Hiroe MAEDA

Inventor's signature Hiroe Maeda

Date September 29, 2004 *Off X*

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4-50
Full name of fourth inventor: Takashi KONDOW

Inventor's signature Takashi Kondou

Date October 1, 2004

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5-50
Full name of fifth inventor: Takezou HATANAKA

Inventor's signature Takezou Hatahaka

Date October 1, 2004

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6-50
Full name of sixth inventor: Takuya MATSUNAGA

Inventor's signature Takuya Matsunaga

Date September 22, 2004

NJ

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